

Tracking the pattern of accountability in the age of market-based reform

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Abstract: In response to economic pressures and the growing expectation of citizens, the framework of service delivery in the public service sector has changed continually. Market-based reform strategies such as privatisation, corporatisation, joined-up government and public-private partnerships have dominated the current framework of public service delivery around the globe. The adoption of these strategies has changed not only the framework of service delivery but also the notion of accountability. The objective of this paper is to examine the way in which the notion of accountability has developed in public service delivery, focusing on the adoption of policy strategies under the market state model. Studies show that the framework of accountability in the context of public sector reform appears to be complex, especially in the era of market state model. The involvement of the private sector as a public partner in delivering public services has significantly changed the notion of accountability and we argue that to some extent accountability tends to be eclipsed due to the changes in its accountability focus.

Key words: accountability, public sector reform; public service delivery

1. Introduction

Accountability is a core value of public governance and management. The concept of accountability has a direct relationship with the framework of service delivery and the model of the state. This means that accountability developed as the framework of service delivery and the model of the state was enhanced. This section discusses two primary issues: first, the development of the accountability concept in the context of public sector reform. Under this issue, the discussion embraces the development of the accountability concept from the pre-NPM which involved three models of the state: liberal-democratic, social state, bureaucratic state, and NPM and post-NPM era under the market state model. Second, the discussion highlights the issues of accountability in the context of the market state model. The market state model is referred as a focal point because the concept of accountability has obviously changed following the adoption of different policy strategies under the market state model, such as network, joined-up government, and public-private partnership.

2. The Concept of accountability

In a simple definition, Roberts and Scapens (1985) define accountability as “the giving and demanding of reasons for conduct in which people are required to explain and take responsibility for their actions” (p. 447). The definition implies that the process of “being called to account” involves regular face-to-face contact (Roberts & Scapens, 1985) between two parties that are known as ‘account giver’ (accountor) and ‘account receiver’ (accountee) (Mulgan, 2000). The process of “being called to account” has been accepted as a core definition for accountability by all scholars in the area of accountability, although at the ground level the concept of accountability has been widely debated from two perspectives, known as normative and mechanism (Bovens, 2010; Mulgan, 2000; Willems & Van Dooren, 2012).

The definition of Roberts and Scapens (1985) implies that the model of accountability or account giving process is characterised by three core features (Bovens, 2010; De Vries, 2007; Haque, 2007). The first feature is about the reporting function (Parker & Gould, 1999); the

second feature is related to social relations and interactions (Mulgan, 2000); and the third feature is connected to the moral order and legitimate structure which defines rights and obligations, including the right to hold others to account (Conrad, 2005). These three features have been regarded by Dubnick and Frederickson (2009) as input, process and output. The features are closely interrelated as they portray the process of giving account in three phases, namely the information, judgement and consequence phases. Table 1 presents the features of accountability in the process of giving account (see Appendix 1).

In sum, accountability can be understood as a formal relationship between two parties, where one of the parties has the authority to assign or negotiate with another party regarding the responsibilities and performance, ideally with agreed-upon expectations and standards. The following subsections discuss the enhancement of the concept of accountability following the development of the role of the state and the framework of public service delivery in the era of pre-NPM, NPM and post-NPM.

3. Pre-NPM and the Model of Accountability

The structure of the public sector during the era of the liberal-democratic state was characterised by the traditional system of public bureaucracy, which highly emphasised the principal-agent relationship. The model of accountability during this era was highly tailored according to the three core features: input, process and output. The process of giving account was implemented in a linear manner with an emphasis on a systematic input-output process. Therefore, accountability was constructed in the form of a vertical or hierarchical relationship which involved a top-down relationship (Bovens, 2007; De Vries, 2007; Ryan & Walsh, 2004). This traditional model of accountability was also known as hierarchical or vertical accountability.

In order to maintain a principal-agent relationship, hierarchical accountability employs various means, such as rules and regulations as well as procedures, to ensure compliance with the implementation of certain expectations (Jos & Tompkins, 2004). Strategically, the principal (the accountee) reserves the rights to call for account, including demanding answers and imposing sanctions. Under this linear relationship, in the case of fraud, corruption or policy failure for instance, there will be a person who is held accountable and who has to face the consequences of his or her action (Brandsma, 2007; Haque, 2007).

However, hierarchical accountability was seen as too rigid when it came to practice. The problems of rigidity arise from the weaknesses of the principal-agent relationship which allows domination of power by the principal over the agent. The rights to call for account, demand answers and impose sanctions was seen as “product of authoritarian relationship” (Parker & Gould, 1999, p. 116) that generates fear and destroys trust among individuals in organisation (Harber & Ball, 2003). Behn (2000) has equated this form of accountability with “punishment”. According to Behn (2000), “when people seek to hold someone accountable, they are usually planning some kind of punishment” (p.4).

Although hierarchical accountability highly stressed the compliance value, in many instances the reliance on hierarchical oversight and control failed to ensure accountability, due to its rigidity. Moreover, the practice of hierarchical accountability had come under pressure following the rapid development of the social state model and bureaucratic model in the late 1970s (Halligan, 2007; Siddique, 2006). Hierarchical accountability does not fit well in either the social state model or the bureaucratic model. Both the state models emphasised not only the principal-agent relationship but also a division of labour and adherence to rules and spans of control (Jones & Kettl, 2003). The growing division of labour had expanded the role of the state in governing the system of government. At the same time, the number of professionals in the public sector had grown, which then reinforced the need to harness managerialism to the political accountability.

Following this development, according to Day and Klein (1987) “the assumption that civil servants were accountable to ministers and that ministers in turn, were accountable to parliament no longer matched reality . . . if the link had not actually fractured, they were no

longer effective” (p. 33). Mulgan (2000) also argues that the core of accountability or the process of giving account is contestable on the ground and has increasingly been extended beyond the notion of “giving an account”. In further argument, Mulgan (2000) highlights that “the previous accountability feature leads to questions about different channels of accountability and their relative merits, about the balance between accountability and efficiency, and about distinctions between political and managerial accountability” (p.556). This indicates that the traditional and the straight line accountability relationship were no longer appropriate with the emerging reality of public administration (Dubnick, 2005; Dubnick & Frederickson, 2009; Mulgan, 2000; Sinclair, 1995; Thomas, 2003).

Practically, the establishment of the bureaucracy system under the social state model and the bureaucratic model increased the size, roles and functions of the bureaucrats. In relation to this development, the notion of accountability also enhanced and shaped various kinds of relationships, including administrative and ombudsmen, which reflected the bureaucracy’s control over the administrative functions (Day & Klein, 1987). For these reasons, the forms of accountability relationship became diversified according to the needs of the bureaucratic systems. Scholars agreed that accountability should also be acknowledged from the multiple ways in which accountability is experienced (Romzek & Dubnick, 1987; Sinclair, 1995; Stone, 1995). Understanding accountability from its relationships helps to clarify the concept of accountability as the forms of accountability changed according to the context of relationships in which the policy actors were involved. This is because accountability is no longer about formal requirements which involve top-down control but it is also a matter of interpersonal relationships (Stone, 1995). Table 2 shows the form of accountability relationships developed by accountability scholars (see Appendix 2).

The development of the accountability relationships indicates that the government officials and institutions were facing more diverse and more demanding accountability (Thomas, 2003). Behn (2000) regarded the diversity of accountability relationships as 360-degrees accountability because each individual who is part of a public agency would be accountable to all others. Pollit and Hupe (2011) contend that with the introduction of the concept of 360-degree of accountability, the principal accountability relationship between the accountant and accountee is continuous. The model of accountability continues to grow as the role of the state develops. The next subsection discusses the development of the accountability model in the era of the market state model.

4. NPM, Post-NPM and the “New” Model of Accountability

The market state model has brought a new dimension to the role of the state and the framework of public service delivery. With the objective of improving efficiency in terms of cost and quality of public service delivery, the private sector, including social society or nongovernmental organisations (NGOs) was invited to be a public partner in providing public goods and services. This means that service delivery has changed from a political activity to a technical issue, with greater emphasis placed on technical information such as accounting, budgeting and performance measurement (Kluvers & Tippet, 2012). In relation to this development, the use of private institutions and management techniques was highly promoted in the public sector. Notwithstanding the fact that these techniques improved certain levels of efficiency, there are risks associated with these approaches, especially in relation to accountability (Aucoin, 1990; Barberis, 1998; Blanchard, Hinnant, & Wong, 1998; Christensen & Lægreid, 2011; Goldfinch & Wallis, 2010; Mongkol, 2011; Peters & Pierre, 1998; Rhodes, 1994).

As discussed earlier, the public sector reform under NPM and post-NPM was driven by new technologies, privatisation, and new forms of management such as networks, joined-up government and public-private partnership. The adoption of these new strategies changed the way government operated and also created new ways of making government accountable for what they do (Pollit & Hupe, 2011). The concept of accountability was expanded and went beyond rendering an account of the resources used, but with more concern about the efficient use of those resources and the effectiveness of policy decisions (Kluvers, 2003). Therefore,

competition and efficiency values have become institutionalised across the public sector, leading to a greater control of performance by the executives.

According to Day and Klein (1987), the notion of accountability during this era of reform was underpinned by two assumptions. The first assumption was that efficiency and accountability are two sides of the same conceptual coin. This means that the policy efficiency would be achieved if managerial accountability improved. The second assumption was that accountability should be more focused on overall performance rather than concerned with scrutinising individual action. Therefore, accountability should be measured according to the achievement of policy goals or objectives. These assumptions indicate that the focus of accountability has shifted from the adherence of formal procedure to emphasis on resource allocation and goal attainment. The changes have also signalled that governments are taking on a more horizontal character. It can be seen that political accountability has slowly reduced and managerial accountability which largely emphasised efficiency began to dominate the form of accountability relationship.

Managerial accountability has introduced new form of accountability called horizontal accountability. Horizontal accountability is a condition where agencies report to others who are not their principals, such as peers, clients and stakeholders (Schillemans, 2010; Willems & Van Dooren, 2012). Horizontal accountability becomes an essential extension function for hierarchical accountability (Schillemans, 2008). Specifically, managerial accountability is less concerns about controlling resources but highly focuses on the policy effectiveness and efficiency. This shows that NPM and post-NPM has promoted a “new” form of accountability, which is shaped by a mixture of hierarchical and horizontal accountability relationships inside and outside the public sector and highly focused on results and outcomes (Lapsley, 2008).

Table 3 summarises the development of the model of the state and the changes in the service delivery framework and the form of accountability relationship (see Appendix 3).

5. THE EFFECTS OF REFORM ON ACCOUNTABILITY

The continual process of reform has obviously developed the notion of accountability. As the state increased its degree of intervention, the size and functions of public sector enlarged accordingly. During the pre-NPM era for example, the notion of accountability enhanced from its traditional hierarchical setting to a mixed of hierarchical and horizontal accountability setting, following the insertion of horizontal accountability in the hierarchical accountability system. Consequently, the focus of accountability in the system of government moved from political based accountability to administrative based accountability. The shift in the accountability focus from maintaining law and order to providing public welfare and ensuring impartiality and equal treatment had developed a multiple and diversified accountability relationships in the public sector.

Meanwhile, the process of reform in the era of NPM and post-NPM created a more challenging environment for accountability. The effort to get the public and private sector to interact has led to some structural mergers between political and managerial structures (Christensen & Laegreid, 2011). Structural mergers between the public and private organisations reduced the role of government as central state resources. As a result, government became a part of network which was conceptualised as dependent on the other actors to the same extent like those actors were dependent on government (Rhodes, 1994). The adoption of the structural mergers can be seen through the collaboration and coordination policies between the public and private sector such as joined-up government, privatisation, public-private partnership, contracting-out and corporatisation. Under this policy approaches, the provision of public goods and services were provided by governments through the private partners.

Managerial accountability brought a new dimension in the public sector accountability as it emphasised a strong values of the private sector such as greater competition and efficiency, value for money, and accountability for results (Willems & Van Dooren, 2012). In addition to

that, managerial accountability also broadened the level of complexity in the accountability practices following the insertion of the private sector as a new accountability agent. Although managerial accountability promised for improving accountability and increasing the level of efficiency in the public sector, Jones and Kettl (2003, p. 3) claimed “accountability promised more than it delivered”.

Most of the scholars have largely argued the adoption of managerial accountability in governing the public service delivery as its ability to perform its functions was doubtful. The arguments can be seen through the negative narratives about accountability. For example, accountability was reported as potentially complex, contradictory and confusing (Willems & Van Dooren, 2012). Accountability is also being portrayed as ambiguous (Messner, 2009; Mordaunt, 2006; Ryan & Walsh, 2004), as multifaceted (Acar, 2001; Acar, Guo, & Yang, 2008) and, as multidimensional (Fimreite & Laegreid, 2009). Conflicting in the accountability expectation has been labelled as multiple accountabilities disorder (Willems & Van Dooren, 2012) or accountability deficits Bovens (2010). The negative narratives imply that the contemporary changes in the role of the state and public service delivery have critical implications for accountability.

Additionally, Christensen and Laegreid (2011) argued that improved accountability and improved performance are two different things and not necessarily pull in the same direction. Meanwhile, (Jones & Kettl, 2003) contended that reform per se is insufficient to ensure accountability as reform is only necessary to strengthen the institution of government and management. This means that the adoption of new policy strategy with the objective of improving efficiency and accountability may not be achieved as claimed by governments as these two objectives are different. Hence, because of these situations, Hodge and Greeve (2007) stressed that how well accountability function in the context of NPM and post-NPM reform is obviously unknown.

The implications for accountability can be understood from three accountability perspectives namely, the standards of accountability, the agent of accountability and the means of accountability (Haque, 2000). The standards of accountability refer to the criteria for which public officials are held accountable to citizens. Since the goal of NPM focused on policy effectiveness and efficiency, the normative standards of accountability had changed its focus from compliance with rules, regulation and procedure towards efficiency, performance and value for money (Pollit and Hupe, 2011). This means that, instead of being answerable for the social welfare and citizens’ rights, policy implementers is increasingly accountable for maximising profit, boosting efficiency and productivity and ascertaining cost effectiveness (Haque, 2000). However, these new accountability standards are intangible and immeasurable in nature. Therefore, it is not always possible to make the policy implementers accountable for their intangible performance (Haque, 2000; Cendon, 2000). This indicated that the adoption of managerial accountability as a new accountability mechanism apparently is challenging, especially when it comes to the evaluation and scrutinising processes.

Meanwhile, the accountability agent refers to whom policy implementers is eventually accountable (Haque, 2000). Bovens (2005) defined accountability agent as a forum, which can be individuals, organisational and institutions. The agent or forum in the context of managerial accountability has been portrayed as complex. Managerial accountability involved a mixed of hierarchical and horizontal accountability relationships within agencies in the public sector and between agencies in the public and private sector marked the eclipse of this form of accountability. This structure allows accountability to be demanded from a range of forum inside and outside the public sector including politicians, public officials, citizens, and also the private partners. High accountability demand from a range forum creates difficulties for the policy implementers such as conflicting in accountability. This is because the policy implementers have to adopt multiple identities in a different context of accountability. For example, Newman (2004) described the multiple accountabilities held by policy implementers in performing their roles:

at one moment being the agent of government, trying to deliver on its policy pledges; at another, a good public servant being held to account through bureaucratic channels to

the relevant minister; at another, a member of a partnership body seeking to cut through bureaucracy in order to make something happen; at another, an organisational leader with accountability to staff and other organisational stakeholders; at another, a responsive change agent, accountable to those whom the organisation is seeking to serve (users, communities, a public at large). (p. 20)

According to Willems and Van Dooren (2012), the involvement of various policy implementers in a complex relationship caused for another problem called “overcrowded forum”. As a result of this situation, Pollit and Hupe (2011) contended, “many different officials contribute in many ways to decisions and policies of government it is difficult even in principle to identify who is morally responsible for political outcomes” (p. 648).

The means of accountability also affected following the adoption of managerial accountability. The means of accountability refer to how accountability was ensured by the government. Haque (2000) highlights that the adoption of NPM and post-NPM strategies increased challenges to the means of accountability. As discussed earlier, during the NPM and post-NPM reform, the roles of political representatives to scrutinise the service delivery agencies limited because some of the agencies run like a private corporation with maximum operational autonomy (Haque, 2000). In addition to that, the political leaders may have no experience and resources to scrutinise and evaluate these newly formed agencies. Furthermore, the changes in the criteria of evaluation from process-oriented to result oriented also created difficulties in managerial accountability as it highly focused on “what is being achieved” rather than “how the achievement are made”.

The discussion of accountability in the context of reform indicates that managerial accountability is facing several challenges with regard to changes in the roles of the state and the framework service delivery. Although managerial accountability promised for improving efficiency and also accountability, the ability of managerial accountability was doubtful. The outlined of the challenges in managerial accountability showed that accountability in the era of reform as eclipse.

6. CONCLUSION

Reform is one of the ways in which organisations respond to their environmental pressures. In public sector, the implementation of reform is influenced by the role of the state. Public sector reform has brought significant changes in terms of functions, roles and framework in government, including the accountability system. This article discussed the development of the notion of accountability in the context of public sector reform. Obviously, the notion of accountability developed according to the objectives of reform which set by the state. However, as state develops, the reform process has increased the complexity in accountability, which in turned it creates difficulties in implementing accountability requirements and achieving the policy goals.

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APPENDIX 1

Table 1: The features of accountability in the process of giving account

Features of accountability	The process of giving account
Reporting function (Input)	<i>Information phase.</i> <ul style="list-style-type: none">• At this stage the accountant is responsible to account or to answer for the discharge of a duty or for conduct to the accountee.
Social interactions and relations (Process)	<i>Judgement phase</i> <ul style="list-style-type: none">• At this stage, the accountant has to meet certain levels of accountee expectations, which have been agreed by both parties earlier.• The accountee can pose questions to get more detailed information and the accountant has to provide justifications and explanations.
Moral order and legitimate structure (Output)	<i>Consequences phase</i> <ul style="list-style-type: none">• At this stage the accountee evaluates the conduct of the accountant by referring to the accountee's justifications and explanations, and makes decisions regarding the sanctions to control the activities of the accountant.• The accountant has to accept the sanctions.

Source: Bovens (2010); Conrad (2005); De Vries (2007); Haque (2007); Mulgan (2000); (Parker & Gould, 1999)

APPENDIX 2

Table 2: The framework of accountability relationships

Researcher(s)	Types of accountability relationships
Romzek and Dubnick (1987); Jonston and Romzek (1999)	<p>Introduced four types of accountability:</p> <p><i>Hierarchical/bureaucratic accountability</i></p> <ul style="list-style-type: none"> Formal and hierarchical accountability relationship between a superior and a subordinate. Systems of accountability are based on standard operating procedure or clearly stated rules and regulations. Basis of relationship is supervision. <p><i>Legal accountability</i></p> <ul style="list-style-type: none"> Formal and hierarchical accountability relationship between a controlling party inside (an organisation's management) and outside the organisations (law maker). Basis of relationship is fiduciary. <p><i>Political accountability</i></p> <ul style="list-style-type: none"> Relationships between representatives and his or her constituencies. For example between elected official and citizen, agency head and general public or organisations and customers. Basis of relationship is responsive to constituency. <p><i>Professional accountability</i></p> <ul style="list-style-type: none"> The placement of control over organisational activities in the hands of expert employees. Basis of relationship is deference to expertise.
Sinclair (1995)	<p>Introduced five forms of accountability relationships.</p> <p><i>Political accountability</i></p> <ul style="list-style-type: none"> A direct line or chain of accountability links the public servant with public manager, in turn accountable to the minister, to the executive or cabinet, to parliament and hence to the electors. The form of relationship is formal. <p><i>Public accountability</i></p> <ul style="list-style-type: none"> More informal but direct accountability to the public, interested community groups and individuals. Involves answering, through various mechanisms from newspaper reports to hearings. Treated as complementary to public accountability. <p><i>Managerial accountability</i></p> <ul style="list-style-type: none"> Formal and hierarchical relationship. A superior calls to account a subordinate for the performance of delegated duties. <p><i>Professional accountability</i></p> <ul style="list-style-type: none"> This accountability invokes the sense of duty that one has as a member of a professional or expert group which, in turn, occupies a privilege and knowledgeable position in society. <p><i>Personal accountability</i></p> <ul style="list-style-type: none"> This refers to basic value such as respect for human dignity and acting in a manner that accepts responsibility for affecting the lives of others.

APPENDIX 3

Table 3: Model of the State, Service Delivery Framework and Accountability Relationships

	Model of the State	Service Delivery Framework			The form of accountability and types of relationship
		Structure	Actor	Role	
Pre-NPM	Liberal-democratic	Centralised	Government and public sector	Policy regulator	<p>The form of accountability : <i>Hierarchical</i></p> <p>The types of accountability relationship:</p> <ul style="list-style-type: none"> • Political • Democratic • Public • Legal
	Social State	Centralised	Government and public sector	Policy regulator and social policy provider	<p>The form of accountability : <i>Hierarchical with diversified relationships.</i></p> <p>The type of accountability relationship:</p> <ul style="list-style-type: none"> • Political • Democratic • Public • Legal • Professional
	Bureaucratic	Centralised	Government and public sector	Policy regulator and social policy provider	<p>The form of accountability : <i>Hierarchical with diversified relationships.</i></p> <p>The types of accountability relationship</p> <ul style="list-style-type: none"> • Political • Democratic • Public • Legal • Professional • Bureaucratic
NPM	Market	Decentralised	Government and public sector; private sector and social society	Policy regulator, purchaser, provider	<p>The form of accountability : <i>Mixed between hierarchical and horizontal accountability within the public sector and between public and private sectors</i></p> <p>The form of accountability:</p> <ul style="list-style-type: none"> • Political • Democratic • Public • Legal • Professional • Managerial

Post-NPM	Market	Centralised	Government and public sector; private sector and social society	Policy regulator, purchaser, provider	<p>The form of accountability :</p> <p><i>Mixed between hierarchical and horizontal accountability within the public sector and between public and private sectors</i></p> <p>The form of accountability:</p> <ul style="list-style-type: none"> • Political • Democratic • Public • Legal • Professional • Managerial
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